**Listing of Claims**

1. (Presently Amended) A composition comprising ~~the~~ a plurality of active pharmaceutical ingredients consisting essentially of phenylephrine, pyrilamine, and dextromethorphan, the composition formed from ~~the steps of~~ a method comprising:

~~a.~~ forming a solution by dissolving the salt or free base of said active pharmaceutical ingredients ~~consisting of phenylephrine, pyrilamine, and dextromethorphan~~ in a ~~first~~ solvent ~~to form a first solution, wherein said active pharmaceutical ingredients are dissolved under conditions that will not cause decomposition of the active pharmaceutical ingredients~~;

~~b.~~ forming a dispersion by mixing a dispersing agent and tannic acid in a ~~second~~ solvent ~~to form a first dispersion~~;

~~c. transferring at least a portion of the first solution to the first dispersion, to form a second solution including tannate salts of said active pharmaceutical ingredients;~~

~~d.~~ combining ~~substances selected from the group consisting of preservatives, suspending agents, thickening agents, coloring agents, anti-caking agents, sweetening agents, flavoring agents and pH adjusting agents~~ the solution and the dispersion to form ~~a liquid pharmaceutical carrier~~ tannate salts of the active pharmaceutical ingredents; and

~~e.~~ combining ~~at least a portion of the second solution to the liquid pharmaceutical carrier to produce a liquid dosage form~~ the tannate salts without

isolation or purification with at least one suspending agent to produce a homogeneous suspension including pharmaceutically active tannate salts, the homogeneous suspension being in an amount including a plurality of dosage units, the homogeneous suspension being homogeneous in amounts of active pharmaceutical ingredients in each of the dosage units when compared with each of the other dosage units.

2. (Presently Amended) The composition of claim 1 wherein the active pharmaceutical ingredients are present in a range of ~~about~~ 0.05% to ~~about~~ 25.0% by weight.

3. (Presently Amended) The composition of claim 1 wherein the active pharmaceutical ingredients are selected from the group of salts consisting of maleate, citrate, ~~hydrochloride~~ chloride, ~~hydrobromide~~ bromide, acetate, and sulfate, and combinations thereof.

4. (Original) The composition of claim 1 wherein the tannic acid is natural or synthetic.

5. (Presently Amended) The composition of claim 1 wherein the dispersing agent is selected from the group consisting of magnesium aluminum silicate, xanthan gum and cellulose compounds, and combinations thereof.

6. (Presently Amended) The composition of claim 5 wherein the dispersing agent is magnesium aluminum silicate and is present in a range of ~~about~~ 0.05% to ~~about~~ 5.0% by weight.

7. (Presently Amended) The composition of claim 1 wherein the tannic acid is present in a range of ~~about~~ 0.01% to ~~about~~ 30.0% by weight.

8. (Original) The composition of claim 6 wherein the magnesium aluminum silicate and tannic acid are present by weight in a ratio in the range of 0.1:1 to 100:1.

9. (Presently Amended) The composition of claim 1 wherein the tannic acid ~~and~~ to the active pharmaceutical ingredients ~~are~~ is present by weight in a ratio in the range of ~~1:1~~ 2:1 to 10:1.

10. (Presently Amended) The composition of claim 1 wherein the thickening agent is magnesium aluminum silicate and is present in a range of ~~about~~ 0.5% to ~~about~~ 10.0% by weight.

11. (Presently Amended) The composition of claim 1 wherein the suspending agent is xanthan gum and is present in a range of ~~about~~ 0.5% to ~~about~~ 10.0% by weight.

12. (Presently Amended) The composition of claim 1 wherein the sweetening agents include sucrose present in a range of ~~about~~ 5.0% to ~~about~~ 50.0% by weight, and sucralose and magnasweet MM-100 are each present in a range of ~~about~~ 0.01% to ~~about~~ 3.0% by weight.

13. (Presently Amended) The composition of claim 1 wherein the flavoring agent is artificial grape and is present in a range of ~~about~~ 0.01% to ~~about~~ 2.0% by weight.

14. (Presently Amended) The composition of claim 1 wherein the ~~second~~ solvent for the dispersion is water and is present in a range of ~~about~~ 10.0% to ~~about~~ 85.0% by weight.

15. (Presently Amended) The composition of claim 1 wherein ~~said second~~ the solvent for the dispersion is glycerin and is present in a range of ~~about~~ 2.5% to ~~about~~ 20.0% by weight.

16. (Presently Amended) The composition of claim 1 wherein the preservative is methylparaben and is present in a range of ~~about~~ 0.01% to ~~about~~ 1.0% by weight.

17. (Presently Amended) The composition of claim 1 wherein the pH adjusting agents are sodium benzoate, citric acid, and sodium citrate, ~~and are~~ each present in a range of ~~about~~ 0.05% to ~~about~~ 1.0% by weight.

18. (Presently Amended) The composition of claim 1 wherein the ~~anti-caking~~ anticaking agent is ~~MAS~~ magnesium aluminum silicate and is present in the range of ~~about~~ 0.5% to ~~about~~ 10.0% by weight.

19. (Presently Amended) The composition of claim 1 wherein the pH of said liquid dosage form is in a range of ~~about~~ 3.5 to ~~about~~ 6.5.

20. (Presently Amended) The composition of claim 1 wherein the pharmaceutically active tannate salts are pyrilamine tannate present at ~~about~~ ~~30mg~~ 30 mg, phenylephrine tannate present at ~~about~~ ~~12.5mg~~ 12.5 mg, and dextromethorphan tannate present at ~~about~~ 25 mg.

21. (Original) The composition of claim 19 wherein said liquid dosage form is a suspension.

22. (Cancelled)

23. (Cancelled)

24. (Cancelled)

25. (Cancelled)

26. (Cancelled)

27. (Cancelled)

28. (Cancelled)

29. (Cancelled)

30. (Cancelled)

31. (Presently Amended) A composition comprising ~~active pharmaceutical ingredients selected from the group consisting of phenylephrine, pyrilamine, and dextromethorphan, the composition formed from the steps of~~:

a plurality of active pharmaceutical ingredients consisting essentially of phenylephrine, pyrilamine, and dextromethorphan, the composition formed from a method comprising:

~~a.~~ forming a solution by dissolving the salt or free base of said active pharmaceutical ingredients ~~consisting of phenylephrine, pyrilamine, and dextromethorphan~~ in a ~~first~~ solvent ~~to form a first solution, wherein said active pharmaceutical ingredient are dissolved under conditions that will not cause decomposition of the active pharmaceutical ingredients~~;

~~b.~~ forming a powder mixture by mixing a dispersing agent, diluent and tannic acid ~~to form a first powder mixture~~;

~~c.~~ combining the ~~transferring at least a portion of the first~~ solution ~~to~~ and the ~~first~~ powder mixture~~,~~ to form tannate salts of ~~said~~ the active pharmaceutical ingredients ~~in a granulate~~; and

~~d.~~ combining the tannate salts without isolation or purification with at least one tablet excipient to prepare a homogeneous granulation including pharmaceutically active tannate salts, the homogeneous granulation being in an amount to include a plurality of dosage units, the homogeneous granulation being homogeneous in amounts

of active pharmaceutical ingredients in each of the dosage units when compared with each of the other dosage units ~~granulate with one or more substances selected from the group consisting of diluents, dry binding/matrix forming agents, binding solutions, coloring agents, sweetening agents, hardness-increasing agents, flavoring agents, and excipients; and~~

~~f. processing the granulate into solid dosage forms~~.

32. (Presently Amended) The ~~process~~ composition of claim 31 wherein the active pharmaceutical ingredients are free bases or salts selected form the group consisting of maleate, citrate, chloride, hydrochloride, bromide, hydrobromide, acetate, sulfate, mesylate, palmitate, and stearate, and combinations thereof.

33. (Presently Amended) The ~~process~~ composition of claim 31 wherein the tannic acid is natural or synthetic.

34. (Presently Amended) The ~~process~~ composition of claim 31 wherein the dispersing agent is selected from the group consisting of magnesium aluminum silicate, xanthan gum and cellulose compounds, and combinations thereof.

35. (Presently Amended) The ~~process~~ composition of claim 31 wherein the solvents are selected from the group consisting of purified water, ethanol, diethylether, methylene chloride, acetone, and isopropyl alcohol, and combinations thereof.

36. (Presently Amended) The ~~process~~ composition of claim 31 wherein the diluent is selected from the group consisting of lactose, microcrystalline cellulose, sucrose and mannitol, and combinations thereof, and is present in a concentration of ~~about~~ 1.0% to ~~about~~ 75.0%.

37. (Presently Amended) The ~~process~~ composition of claim 31 wherein the binder solution comprises material selected from the group consisting of corn starch, pregelatinized starch, potato starch, polyvinylpyrrolidone and xanthan gum, and combinations thereof, and is present in a concentration of ~~about~~ 0.1% to ~~about~~ 20.0%.

38. (Presently Amended) The ~~process~~ composition of claim 37 wherein the binder solution further comprises a solvent.

39. (Presently Amended) The ~~process~~ composition of claim 38 wherein the solvent is selected from the group consisting of purified water, ethanol, diethylether, methylene chloride, acetone, and isopropyl alcohol, and combinations thereof.

40. (Presently Amended) The ~~process~~ composition of claim 31 wherein the dry binding/matrix forming agents are selected from the group consisting of methylcellulose, hydroxypropyl methyl cellulose, ethylcellulose, hydroxypropyl cellulose, xanthan gum and polyvinyl pyrrolidone, and combinations thereof, and each is present at a concentration of ~~about~~ 0.1% to ~~about~~ 20.0%.

41. (Presently Amended) The ~~process~~ composition of claim 31 wherein the coloring agents are selected from the group consisting of blue, red, yellow, green, orange, and purple, and combinations thereof, and each is present at a concentration of ~~about~~ 0.01% to ~~about~~ 2.0%.

42. (Presently Amended) The ~~process~~ composition of claim 31 wherein the sweetening agents are selected from the group consisting of sucrose, saccharin sodium, xylitol, magnasweet MM-100, and sucralose, and combinations thereof, and each is present at a concentration of ~~about~~ 0.01% to ~~about~~ 40.0%.

43. (Presently Amended) The ~~process~~ composition of claim 31 wherein the flavoring agents are selected from grape, cherry, orange, lime and strawberry, and combinations thereof, and is present in a concentration of ~~about~~ 0.01% to ~~about~~ 3.0%.

44. (Presently Amended) The ~~process~~ composition of claim 31 wherein the dispersing agent is magnesium aluminum silicate and is present in ~~about~~ 0.05% to ~~about~~ 15.0% by weight.

45. (Presently Amended) The ~~process~~ composition of claim 31 wherein the tannic acid is present in the range of ~~about~~ 0.05% to ~~about~~ 30.0% by weight.

46. (Presently Amended) The ~~process~~ composition of claim 44 wherein the ratio of magnesium aluminum silicate to tannic acid is present in the weight ratio of 0.1:1 to 100:1.

47. (Presently Amended) The ~~process~~ composition of claim 31 wherein the tannic acid and the active pharmaceutical ingredients are present in the weight ratio of ~~1:1~~ 2:1 to 10:1.

48. (Presently Amended) The ~~process~~ composition of claim 31 wherein the tannate salts are pyrilamine tannate present at ~~30mg~~ 30 mg, phenylephrine tannate present at ~~25mg~~ 25 mg, and dextromethorphan tannate present at 25 mg.

49. (Cancelled)

50. (Cancelled)

51. (Cancelled)

52. (Cancelled)

53. (Presently Amended) A homogeneous composition comprising ~~tannate salts being formed by a method comprising~~:

a plurality of active pharmaceutical ingredients comprising tannate salts, the homogeneous composition being in an amount including a plurality of dosage units, the homogeneous composition being homogeneous in amounts of active pharmaceutical ingredients in each of the dosage units when compared with each of the other dosage units, the homogeneous composition being formed by a method comprising:

~~a.~~ dissolving the salt or free base of active pharmaceutical ingredients ~~selected from the group~~ consisting essentially of phenylephrine, pyrilamine, and dextromethorphan in a ~~first~~ solvent to form a ~~first~~ solution~~, wherein said active pharmaceutical ingredients are dissolved at a temperature and pH value that will not cause decomposition of the active pharmaceutical ingredients~~;

~~b.~~ mixing a dispersing agent and tannic acid in a ~~second~~ solvent to form a ~~first~~ dispersion; and

~~c.~~ transferring at least a portion of the ~~first~~ solution to the ~~first~~ dispersion, to form ~~a second solution including~~ tannate salts of the active pharmaceutical ingredients without isolation or purification.